REMARKS

Claims 2-35, 37-53, 55-88 and 90-106 are now pending in the application. The amendments to the claims contained herein are of equivalent scope as originally filed and, thus, are not a narrowing amendment. The Examiner is respectfully requested to reconsider and withdraw the rejection in view of the amendments and remarks contained herein.

REJECTION UNDER 35 U.S.C. § 101

Claims 90-106 are rejected under 35 U.S.C. § 101, because a computer program is claimed without reciting that the computer program is on a computer readable medium. This rejection is respectfully traversed.

Claims 59-68 are now directed to a computer program stored on a computer-readable medium to configure a general purpose computer to perform a method for encoding a communication signal. Per the USPTO guidelines at page 50, "functional descriptive material consists of data structures and computer programs which impart functionality when employed as a computer component ... When functional descriptive material is recorded on some computer-readable medium it becomes structurally and functionally interrelated to the medium and will be statutory in most cases since use of technology permits the function of the descriptive material to be realized." USPTO "Interim Guidelines for Examination of Patent Applications for Patent Subject Matter Eligibility", October 26, 2005. "Claimed computer-readable medium encoded with a computer program is a computer element which defines structural and functional interrelationships between the computer program and the rest of the computer which

permit the computer program's functionality to be realized, and is thus statutory." Page 53, USPTO "Interim Guidelines for Examination of Patent Applications for Patent Subject Matter Eligibility", October 26, 2005.

No new matter has been entered by the foregoing amendment. Applicants respectfully submit that claims 90-106 recite statutory subject matter for at least the above reasons.

ALLOWABLE SUBJECT MATTER

The Examiner states that claims 2-35, 37-53, and 55-88 are allowed. Applicants thank the Examiner for the allowable subject matter. In view of the amendments to claims 90-106 to overcome the rejections under 35 U.S.C. § 101, Applicants respectfully submit that claims 90-106 should now be in condition for allowance.

CONCLUSION

It is believed that all of the stated grounds of rejection have been properly traversed, accommodated, or rendered moot. Applicants therefore respectfully request that the Examiner reconsider and withdraw all presently outstanding rejections. It is believed that a full and complete response has been made to the outstanding Office Action and the present application is in condition for allowance. Thus, prompt and favorable consideration of this amendment is respectfully requested. If the Examiner believes that personal communication will expedite prosecution of this application, the Examiner is invited to telephone the undersigned at (248) 641-1600.

Respectfully submitted,

Dated: May 16, 2007

y: <u>//w</u>

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